**Anti-Dumping and Countervailing Questionnaire (Importer)**

**Case TD0004 and TS0005: Biodiesel originating in the United States of America and consigned from Canada**

|  |  |
| --- | --- |
| **Period of Investigation (POI):** | 1 July 2019 to 30 June 2020 |
|  |  |
| **Injury period:** | 1 July 2016 to 30 June 2020 |
|  |  |
| **Deadline for response:** | 22/11/2020 |
|  |  |
| **Contact details:** | Dumping: TD0004@traderemedies.gov.ukCountervailing Measures: TS0005@traderemedies.gov.uk  |
|  |  |
| **Completed on behalf of:** | Valero Energy Ltd |

When you have completed this form, indicate the **confidentiality** of this document by placing an X in the relevant box below:

**X** Confidential

**☐** Non-Confidential – will be made publicly available

Please note that you will have to provide **two copies of your response** – a **Confidential** and a **Non-Confidential version.** Both copies should be returned to TRID using the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk)) by 08/11/2020.

Please remember to upload this dumping and countervailing duties questionnaire to **both cases** on the Trade Remedies Service ([www.trade-remedies.service.gov.uk](file:///C%3A%5CUsers%5CLRBFDY%5CAppData%5CLocal%5CMicrosoft%5CWindows%5CINetCache%5CContent.Outlook%5CSO25MO19%5Cwww.trade-remedies.service.gov.uk)). The Trade Remedies Investigation Directorate is investigating each case separately and you will not be able to participate in both if only one is uploaded.

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# The scope of this review

## Goods subject to review

This review covers biodiesel originating in the United States of America and consigned from Canada, described as:

**Fatty-acid mono-alkyl esters (FAME) and/or paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, commonly known as biodiesel. In a pure form or in a blend containing by weight more than 20%, fatty-acid mono-alkyl esters and/or paraffinic gasoil obtained from synthesis and/or hydro-treatment, of non-fossil origin, originating in the United States of America and consigned from Canada.**

These goods are currently classifiable within the following CN codes:

* 1516 20 98 (TARIC 1516 20 98 21, 1516 20 98 29, 1516 20 98 30)
* 1518 00 91 (TARIC 1518 00 91 21, 1518 00 91 29, 1518 00 91 30)
* 1518 00 99 (TARIC 1518 00 99 21, 1518 00 99 29, 1518 00 99 30)
* 2710 19 43 (TARIC 2710 19 43 21, 2710 19 43 29, 2710 19 43 30)
* 2710 19 46 (TARIC 2710 19 46 21, 2710 19 46 29, 2710 19 46 30)
* 2710 19 47 (TARIC 2710 19 47 21, 2710 19 47 29, 2710 19 47 30)
* 2710 20 11 (TARIC 2710 20 11 21, 2710 20 11 29, 2710 20 11 30)
* 2710 20 16 (TARIC 2710 20 16 21, 2710 20 16 29, 2710 20 16 30)
* 3824 99 92 (TARIC 3824 99 92 10, 3824 99 92 12, 3824 99 92 20)
* 3826 00 10 (TARIC 3826 00 10 20, 3826 00 10 29, 3826 00 10 50, 3826 00 10 59, 3826 00 10 89, 3826 00 10 99)
* 3826 00 90 (TARIC 3826 00 90 11, 3826 00 90 19, and 3826 00 90 30)

 The CN codes are only given for information.

In this questionnaire, these goods will be referred to as **the goods subject to review**. Any reference to goods subject to review in this questionnaire refers to the goods description above, regardless of the CN code under which they are exported.

## Like goods

Any reference to **‘like goods’** in this questionnaire refers to goods produced in the UK or imported to the UK from a country other than the United States of America and/or Canada which are like the goods subject to review in all respects, or with characteristics closely resembling them.

**Please follow the instructions for each question to provide the appropriate information regarding the like goods or goods subject to review.**

## Product Control Numbers

TRID uses Product Control Numbers (PCNs) to define and distinguish the different types of products that fall under the goods description above.

PCNs, which come in the formof an **alphanumeric code,** help to create a categorisation system so that comparisons can be made between goods produced in the domestic UK market and those produced in foreign markets.

|  |  |  |
| --- | --- | --- |
| **Characteristic**  | **Symbol**  | **Description**  |
| CFPP  | P  | Positive value + temperature rounded to nearest degree  |
| N  | Negative value + temperature rounded to nearest degree  |
| Type  | 1  | Regular RED certified biodiesel  |
| 2  | Eligible for double-counting   |
| 0  | Other/special purpose sold without any certificate  |
| Form  | P  | Pure form  |
| B  | Included in a blend  |

Example of a product control number:

A biodiesel fuel which has a positive value in terms of its Cold Filter Plugging Point, is eligible for double counting and is in a pure form.

P2P

Please review the PCN structure for this investigation which is shown here. Please include any comments on the PCN structure in the box provided.

|  |
| --- |
| Please note that the PCN characteristics as described above do not allow for differentiation on feedstock or production process and therefore does not allow to compare , on the one hand, biodiesel, and on the other hand, hydrotreated vegetable oil (“HVO”). HVO can be blended significantly above the ‘blend wall’ of 7% associated with other biodiesels or can be used in pure form. HVO trades at a substantially higher premium than biodiesels (up to 2 USD / gallon, or on average a price difference of 44% between FAME biodiesel from used cooking oil and waste based HVO). |
|  | Appendix reference: |

# Instructions

## Introduction

The Trade Remedies Investigations Directorate (TRID) of the UK’s Department for International Trade will be carrying out a transition review of each trade remedy measure active under the EU system that the United Kingdom (UK) has decided to maintain after EU exit. This transition review will consider whether the anti-dumping amount and countervailing duties are necessary or sufficient to offset dumping and subsidisation and whether there would be injury to the UK industry if that amount was removed.

We, TRID are seeking your cooperation as an importer to inform our review of whether the current anti-dumping and countervailing measures should be maintained, varied, or discontinued. The information you provide will help us to determine a fair and appropriate response.

Please provide all the information requested by 08/11/2020. We may need to issue a deficiency notice if we determine that the information supplied in the questionnaire is incomplete or inadequate. We may also send a notice requesting clarification or supplementary information if necessary.

Please note that if you do not provide the confidential information and a non-confidential summary (or a statement of reasons why you cannot provide this), TRID may disregard the information you give us. The following section provides further information on what you need to do.

If you are unable to complete the questionnaire within the required time, please contact the Case Team ahead of the deadline using the contact details on the cover of this questionnaire. You should outline the length of extension required and the reasons why. We will notify you of our decision. If we are able to accommodate an extension, a note to explain this will be placed on the public file.

Please also contact the Case Team if you have any questions about your response or if you have any difficulties in completing the questionnaire. For general information about trade remedies processes, please visit the following website: <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process>

TRID investigates cases under the provisions of *Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019 as Amended by the Trade Remedies (Amendment) (EU Exit) Regulations 2019* and under the *Taxation (Cross-border Trade) Act 2018.*

## Preparing confidential and non-confidential copies

You will need to submit one confidential version and one non-confidential version of your questionnaire by the due date. Please ensure that each page of information you provide is **clearly marked either “Confidential” or “Non-Confidential” in the header**. It is your responsibility to ensure that the non-confidential version does not contain any confidential information.

Please see <https://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#how-we-handle-confidential-information> for further information on what can be considered confidential and how to prepare a non-confidential version of this questionnaire.

All information provided to TRID in confidence will be treated accordingly and only used for this investigation (except in limited circumstance as permitted by regulation 46 of the Trade Remedies (Dumping and Subsidisation) (EU Exit) Regulations 2019) and will be kept in protected systems. The non-confidential version of your submission will be placed on the public file, which is available on [www.trade-remedies.service.gov.uk/public/cases.](http://www.trade-remedies.service.gov.uk/public/cases)

## Providing information from subsidiaries or associated parties

Section A of this questionnaire includes detailed questions about your company structure. Although this questionnaire is intended for your company, our investigation covers all subsidiaries and any other associated companies.

* If any of your subsidiaries or associated companies are also a UK producer of like goods, they should **also** complete this questionnaire. Please make sure you provide your subsidiaries with access to it.
* Where your subsidiaries or associated companies are not producers but are involved in the sales of the like goods, your questionnaire response should include information from those companies.

If you have any queries about this part of the process, please contact the Case Team using the details provided on the cover of this questionnaire email: TD0004@traderemedies.gov.uk (dumping) and TS0005@traderemedies.gov.uk (countervailing measures).

## What happens next

Once you have completed your questionnaire responses and non-confidential versions of documents, you must upload these through our Trade Remedies Service at [www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk/). Following this:

* you will receive an email confirming the documents have been uploaded successfully;
* the Case Team will contact you if further information is required;
* the non-confidential responses will be placed on the public file; and
* the Case Team may contact you to arrange a visit to verify the information contained in your responses.

## Verifying the information you supply

TRID will verify, as far as possible, the information provided to it. As part of our verification process we may conduct verification visits. Visits can last several days, during which we will want to speak to management and staff to help establish the completeness, relevance and accuracy of the information provided. Within your response to this questionnaire, please provide all formulas and steps used in your calculations and keep a record of these and all related material/documentation to assist with any verification visit.

If we need to verify information that you provide by visiting your premises, the Case Team will contact you. Verification visits can take several days.

After the verification visit, TRID will prepare a report and share a draft with you. TRID will then ask you to prepare a non-confidential copy of the report for the public record and provide reasons for why any information should be kept confidential.

# How to complete this questionnaire

Please read and follow all the instructions carefully. Your company is required to substantiate all claims with relevant data and information. You may be asked to attach supporting documents in appendices to supplement your responses. To assist with verification please retain all such documents, your completed Excel annexes and any calculations made when developing your responses.

Please also note the following points:

* Please refer to the case reference number, TD0004, in any correspondence with TRID.
* Do not leave any questions blank. If the question is not relevant to your organisation, please explain why.
* If the answer to a question is “zero”, “no”, “none” or "not applicable”, please write this rather than leaving the answer blank.
* Please complete the Excel annexes as requested. Annexes are named to correspond to the relevant sections of this questionnaire and must be completed with reference to the instructions provided. If you feel you cannot present the information as requested, please contact your Case Team immediately.
* If there is insufficient space in any part of the questionnaire to provide the details requested, please attach appendices. Please ensure that any attachments are given a corresponding appendix reference in the title of the document and that these are referenced in the boxes provided.
* Any documents not in English should be accompanied by an English translation.
* Please provide all dates in the format DD/MM/YYYY (e.g. 23/05/2019).
* For all numerical figures, where appropriate please express every third number with a comma (e.g. ‘1,300’ for one-thousand three hundred, ‘1,300,000’ for one million and three-hundred thousand).
* Limit all sales/currency/income figures to two decimal places and use the appropriate currency symbol (e.g. £1,300.00).
* Provide all costing figures as actual amounts. Where actual amounts cannot be provided and you have reported standard costing instead, please indicate this in the relevant answer, and explain the variance from actual costs, if any.
* All figures should be reported net of tax unless otherwise stated.

# SECTION A: Company structure and operations

## A1 Identity and contact details

1. Please complete the table below, ensuring that the point of contact given has the authority to provide this information:

|  |  |
| --- | --- |
| Legal name of company:   | Valero Energy Ltd |
| Legal structure (e.g. limited company, sole trader, partnership etc.) | Private limited company |
| Year of establishment: | 12/06/2013 |
| Other operating names: | N/A |
| Name (point of contact): | [CONFIDENTIAL: personal identifying information] |
| Position: | [CONFIDENTIAL: personal identifying information] |
| Address: | [CONFIDENTIAL: personal identifying information] |
| Telephone No: | [CONFIDENTIAL: personal identifying information] |
| Email: | [CONFIDENTIAL: personal identifying information] |
| Website: | [www.valero.com](http://www.valero.com)  |

1. If you have appointed an external party to act on your behalf in this review, please provide their details and attach a letter confirming TRID should contact them directly:

|  |  |
| --- | --- |
| Name: | [CONFIDENTIAL: personal identifying information] (Hogan Lovells International LLP) |
| Address: | [CONFIDENTIAL: personal identifying information] |
| Telephone No.: | [CONFIDENTIAL: personal identifying information] |
| Email: | [CONFIDENTIAL: personal identifying information] |
| Confirm they have signed authority to act (Yes/No): | Yes, a signed Letter of Authority was provided at the initiation of the investigation. |
|  | Appendix reference: 1 Letter of Authority |

## A2 About your business

1. Please describe the role of your company, in the UK market, for the goods subject to review, (e.g. buying or selling agent, importer/distributor, importer/wholesaler, importer/retailer or importer/end user) and for the like goods.

|  |
| --- |
| Valero Energy Corporation (NYSE: VLO) ("Valero"), through its subsidiaries, is an international manufacturer and marketer of transportation fuels, and a leader in the commercialisation of emerging low-carbon intensity biofuels. Valero is a Fortune 50 company based in San Antonio, Texas, and it operates 15 petroleum refineries located in the United States, Canada and the United Kingdom with a combined throughput capacity of approximately 3.2 million barrels per day and 14 ethanol plants with a combined production capacity of 1.73 billion gallons per year. Valero owns 50% of Diamond Green Diesel ("DGD"), a joint venture whose facility in Louisiana, currently produces 18,000 barrels per day of renewable diesel. This plant is currently being expanded to raise total renewable diesel production to nearly 45,000 barrels per day.In the UK, Valero Energy Ltd, a subsidiary of Valero Energy Corporation, owns and operates Pembroke Refinery in south west Wales, which is one of Europe’s largest and most complex refineries, has ownership interests in four major pipelines, nine fuel terminals and a large aviation fuels business.Valero Energy Ltd is an importer of the goods subject to review in the UK. Valero consumes nearly all of the goods subject to review by blending them into fossil diesel, and then selling the resultant blending into the liquid fuels market. |
|  | Appendix reference: N/A |

1. Please provide details of any changes in the legal form of your business over the past 5 years,for example, mergers, acquisitions and/or sales.

|  |  |  |
| --- | --- | --- |
| **Date** | **Legal form** | **Explanation of change** |
|  N/A |  N/A | N/A  |
|   |   |   |
|   |   |   |

+Add additional rows as required.

1. List and explain foreign and domestic authorisations and certifications your company has been required to obtain to import and sell the goods subject to review and the like goods. These may include licences, permits or permissions. Indicate if your company is subject to any direct or indirect, quantitative, or other, restrictions on any of these activities.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s authorisations and certifications that is not publicly available] |
|  | Appendix reference: N/A |

1. State whether your company is a member of any representative organisations.

|  |
| --- |
| Valero Energy Ltd is a member of a number of industry trade associations, including:* The UK Petroleum Industry Association (UKPIA, [www.ukpia.com](http://www.ukpia.com));
* The Tank Storage Association (TSA, [www.tankstorage.org.uk](http://www.tankstorage.org.uk));
* The UK & Ireland Fuel Distributors Association (UKIFDA, [www.ukifda.org](http://www.ukifda.org/));
* FuelsEurope ([www.fuelseurope.eu](http://www.fuelseurope.eu)); and
* Concawe ([www.concawe.eu](http://www.concawe.eu)).
 |
|  | Appendix reference:N/A |

## A3 Organisational structure

Please answer the questions below about the internal structure of your company and any associations with other companies. Natural persons or legal persons (e.g. companies) are associated where they meet the definition of ‘related persons’ in section 128 of the [*Customs (Import Duty) (EU Exit) Regulations*](http://www.legislation.gov.uk/uksi/2018/1248/made) *2018.*

1. Please explain, or demonstrate in a diagram, the legal structure of your company showing the internal hierarchical and organisational structure and all sites/locations which are involved in the importation, sales, and distribution of the goods subject to review and the like goods.

|  |
| --- |
| Please refer to Appendix 2 for a corporate organisational chart. |
|  | Appendix reference: [CONFIDENTIAL] |

1. Please complete **Annex 1, A3 – Operational Structure:**
* Include your company’s worldwide corporate structure and affiliations, including parent companies, subsidiaries, and/or other associated companies.
* If your company is the subsidiary of another company, please give the name of this company, as well as that of your company’s ultimate controlling entity.
* Please provide the name, address, email address and telephone number for an appropriate representative from each company.
* Please list the activities carried out by the company (e.g. manufacturing, administration, sales).
* Indicate the shareholdings you have in the associated company and the shareholdings that the associated company has in your company.

## A4 Board members and Principal Shareholders

1. Please complete **Annex 1, A4 – Owners and Shareholders**, providing a list of all your company’s shareholders that owned more than 5% of its shares during the period of investigation (POI), 1 July 2019 to 30 June 2020.
2. Explain your procedure for appointing the members of the Board of Directors.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s shareholding that is not publicly available] |
|  | Appendix reference: |

1. If applicable to your company, please attach the latest copy of the following documents (in the original language and in English):
* articles of association and all related documents;
* business licence if applicable; and
* proof of registration of the company with the competent authorities.

Please describe what you are submitting and provide appendix references for your attachments in the box below. Earlier copies from the date of establishment of the company until the present should be available upon request during any verification visit.

|  |
| --- |
| Valero Energy Ltd.’s certificate of incorporation of a private limited company registered with Companies House, including articles of association and all related documents can be found in attached Appendix 3. |
|  | Appendix reference:3 – VEL Certificate of Incorporation |

**A5 Operational links with other companies or persons**

1. Please indicate if your company has agreements with any company/companies located in the UK, the United States of America, and/or Canada or in third countries for the production (e.g. sub-contracting), supply and sale of the goods subject to review and like goods, or other licensing, technical patent or compensatory agreements. Include:
* the name and address of the company; and
* an explanation of the nature of the agreement; and
* if your company has agreements with other companies for the supply of goods destined for internal sale, e.g. captive use, please provide the contract to demonstrate this.

|  |  |  |  |
| --- | --- | --- | --- |
| **Company name and address** | **Nature of agreement** | **Company registration number** | **Place of registration** |
| N/A |  |  |  |
|  |  | Appendix reference: |

+Add additional rows as required

## A6 Accounting practices

1. Give the address where your company’s accounting records are kept and can be verified by TRID. If records are maintained in different locations, please indicate which records are kept at which location.

|  |  |
| --- | --- |
| **Records address** | **What records are held?** |
| Valero Energy LtdOne Canada SquareCanary WharfLondonE14 5AA | Full electronic access to accounting records  |

+Add additional rows as required

1. Please give the financial year your company uses for its accounts (e.g. 1 January – 31 December). If any changes have occurred with respect to this period or in your accounting practices over the last four financial years, please describe these changes.

|  |
| --- |
| 1 January-31 December.There has been no changes to the accounting period over the last four years. |
|  | Appendix reference: N/A |

1. For your company and any associated parties involved in the production, marketing, or sales of the goods subject to review, please attach a copy of your annual reports for your latest financial year and the previous years for the injury period. This includes a statement of financial position; statement of profit and loss and other comprehensive income; statement of changes in equity; cash flow statement; notes to the accounts and all reports; and the auditor's opinion on these documents.

|  |
| --- |
| Annual audited accounts for Valero Energy Ltd (“VEL”) attached for financial years ending 31 December. |
|  | Appendix reference: Appendix 4 Annual Audited Accounts VELA6-3-1 (VEL 2016)A6-3-2 (VEL 2017)A6-3-3 (VEL 2018)A6-3-4 (VEL 2019) |

1. Please attach the company’s relevant trial balances (in a spreadsheet and a PDF/screenshot of your accounting software’s trial balance) covering the POI and the most recent financial year.

This includes:

* The trial balance which covers the beginning of the financial year to the 1st July 2019.
* The trial balance which covers the full financial year which contains the 1st July 2019.
* The trial balance which covers the beginning of the financial year to 30th June 2020.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s shareholding that is not publicly available] |
|  | Appendix reference: [CONFIDENTIAL] |

1. For your company and any associated parties involved in the import, marketing, or sales of the goods subject to review, please attach copies of relevant management reports for the total organisation (e.g. profit and loss statement) and for the profit centre that includes the goods and like goods. Please provide these reports for the (i) POI for the entire organisation (ii) most recently completed financial year (iii).

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s corporate structure that is not publicly available] |
|  | [CONFIDENTIAL] |

1. If your company is part of a group of companies, please attach a copy of the consolidated accounts of the group for the latest financial year.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s shareholding that is not publicly available] |
|  | [CONFIDENTIAL] |

1. Please provide a detailed description of your financial accounting system explaining how sub systems (e.g. costing, payroll, debtors, creditors) integrate with the general ledger. Please provide description of how it links to management information system, and attach:
* Your company’s chart of accounts;
* Your company’s cost centres;
* A brief description of further analysis codes available

|  |
| --- |
| Valero uses SAP as a single global accounting system integrating the various subsystem modules with the general ledger. [CONFIDENTIAL: sensitive information relating to the company’s accounting system that is not publicly available] |
|  | [CONFIDENTIAL] |

1. With reference to the chart provided in the question above, please provide the names of the system(s) you use for financial accounting, sales, and production. If you use more than one system, please explain how the systems interact (including whether electronic or manual).

|  |
| --- |
| Valero uses SAP as an integrated single global accounting system. |
|  | Appendix reference: N/A |

1. Describe your accounting methodology, where applicable, for:
* the recognition and/or timing of income and the impact of discounts and rebates, sales returns, warranty claims and intercompany transfers;
* the depreciation and amortisation method, and the periods used by your company for each class of asset such as intellectual property, plants, buildings, machinery, and equipment (including average useful life and the methods for calculating this);
* provisions for bad or doubtful debts;
* the accounting treatment of general expenses and the extent to which these are allocated to the cost of goods;
* the accounting treatment of finance costs and how these are allocated to the cost of goods;
* costing methods (for example, by tonnes, units, revenue, activity, direct costs, standard costing etc.) and allocation of costs shared with other goods or processes;
* your inventory valuation methods for raw material, work-in-process, and finished goods, for example First in First Out (FIFO) or weighted average cost;
* aging/obsolete inventories, your write-off and/or write-down process(es);
* valuation methods for scrap, by-products, or joint products;
* valuation methods for damaged or sub-standard goods generated at the various stages of production;
* valuation and revaluation of fixed assets, and the subsequent treatment of excess depreciation/amortisation;
* treatment of any subsidies or grants;
* treatment of foreign exchange gains and losses arising from transactions and from the translation of balance sheet items;
* restructuring costs, costs of plant closure, expenses for equipment not in current use and/or plant shut-downs.

|  |
| --- |
| Please refer to the attached Appendix 9.  |
|  | Appendix reference: [CONFIDENTIAL] |

1. If the accounting practices used by your company have changed over the period of investigation (POI), please explain the changes, including dates and reasons for them.

|  |
| --- |
| There have been no changes to Valero Energy Ltd.’s accounting practices for the period 1 July 2019 to 30 June 2020.  |
|  | Appendix reference: N/A |

## A7 Your company’s products

Please complete **Annex 1, A7 – Your Company’s Products**.

1. For the goods subject to review, please describe your company’s Company Control Number system (CCN). Show the correspondence between your own internal codes and those of the PCNs provided in the table above.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|

|  |  |  |
| --- | --- | --- |
| **Valero Code** | **PCN** | **Description** |
| [CONFIDENTIAL: sensitive information relating to the company’s products that is not publicly available] |

 |
|  | Appendix reference: N/A |

1. If your company does not use the same product codes across imports, sales, and invoicing, please expand the table in **Annex 1, A6 - Your Company’s Products**, incorporating the corresponding codes. If an associated company sells the goods, please provide the same relevant details for the associated company or companies.

## A8 Product similarity

1. For each type of the goods subject to review imported by your company from the USA and Canada, please provide a technical description, together with sales brochures, if available. Please include information on:
* technical characteristics;
* physical characteristics;
* prices; and
* any other relevant factors.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s products and purchases that is not publicly available] |
|  | Appendix reference: [CONFIDENTIAL] |

1. Please complete **Annex 1, A8 – Product Similarity.** Thinking about the technical, physical, and other relevant factors, how are the products you import different to the other like goods sold in the UK? Where possible, please provide information about the like goods imported from other third countries into the UK.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s products and purchases that is not publicly available] |
|  | Appendix reference: [CONFIDENTIAL] |

## A9 Suppliers of the imported goods

1. Please provide the contact details for each company that supplies you with the goods subject to review. Include those suppliers from countries not subject to review, if applicable. If the supplier is not the manufacturer of the goods, please provide the details of the manufacturer in the table below.

|  |  |  |  |
| --- | --- | --- | --- |
| **Supplier name** | **Address** | **Contact details (email and phone number)** | **Is the supplier the manufacturer of the goods?** |
| [CONFIDENTIAL: sensitive information relating to the company’s suppliers that is not publicly available] |
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+Add additional rows as required

**A10 If known, details of the manufacturer of the goods**

1. For each supplier that is not a manufacturer of the goods in the table in **A9** above, please provide the details of the manufacturer.

|  |  |  |  |
| --- | --- | --- | --- |
| **Manufacturer name** | **Supplier (from A9)** | **Address** | **Contact details (email and phone number)** |
| [CONFIDENTIAL: sensitive information relating to the company’s suppliers that is not publicly available] |
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+Add additional rows as required

# SECTION B:Imports and forward orders

## B1 Imports

Please complete tables B1.1, B1.2 and B1.3 in **Annex 1, B1- Imports.** Where asked, please indicate the CIF value and volume of the goods imported. Where the source of imports is **NOT** the country where the good was produced, if known, please let us know where the good was produced.

## B2 Details of import transactions

Please complete the **Annex 1, B2 - Import Transactions**, providing transaction level details of imports of the goods subject to review from the USA and Canada, during the period 1 July 2019 to 30 June 2020 (POI).

Please provide invoices and any supporting documents for two of the transactions stated within **Annex 1, B2 – Import Transactions**. Use the box below to give an overview of any supporting documents provided.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s import strategy that is not publicly available]  |
|  | Appendix reference: [CONFIDENTIAL] |

## B3 Forward Orders

Please provide details in **Annex 1, B3- Forward Orders** and attach copies of forward contracts/ongoing supply agreements for the goods subject to review for up to one year ahead. Comment on these forward contracts – are they a usual way of doing business in your industry? Has there been any variation in the volume and value of forward contracts over time? If so, what has caused this variation?

|  |
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| [CONFIDENTIAL: sensitive information relating to the company’s import strategy that is not publicly available] |
|  | Appendix reference: N/A |

# SECTION C:Sales and selling expenses

## C1 Sales of the goods subject to review

Please complete **Annex 1, C1 - Sales**, providing information for the goods subject to review imported from the country under investigation and the like goods from all other countries. The value and volume of goods sold in the UK or re-exported should be provided for the period of investigation and three previous financial or calendar years, with the latest year overlapping the period of investigation.

[CONFIDENTIAL: sensitive information relating to the company’s sales strategy that is not publicly available]

## C2 Sales of goods incorporating the goods subject to review

If applicable, please complete **Annex 1, C2- Sales Incorporating The Good** providing information on the value and volume of goods produced by your company **incorporating** the goods subject to review, where the good subject to review is sourced from the United States and Canada and all other countries and the end product is sold in the UK or exported.

[CONFIDENTIAL: sensitive information relating to the company’s import strategy that is not publicly available]

## C3 Cost of sales

Please complete **Annex 1, C3- Cost of Sales**, providing the following information for the goods subject to review imported from the United States and Canada during the period of investigation. Where goods identified as different PCNs are sold under a single invoice, please provide information for each PCN within the invoice as a separate row. Please contact us if you are unable to provide the information at the PCN level of detail.

Please provide invoices and any supporting documents for two of the transactions stated within **Annex 1, B2 – Import Transactions**. Use the box below to give an overview of any supporting documents provided.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s cost of sales that is not publicly available] |
|  | Appendix reference: |

| **Column Heading** | **Explanation** |
| --- | --- |
| Country of origin | Country of origin of the goods imported. |
| PCN   | Please see Product Control Number’ within ‘The Scope of the Review.   |
| Order date | The date the order was placed |
| Customer name  | The name of the customer as reported on the invoice.  |
| Customer address  | Address of customer as it appears on the invoice.   |
| Level of trade  | Customer level of trade (distributor, end user, retailer etc.)   |
| Credit terms (days)  | The maximum number of days for payment without incurring penalty charges.  |
| Date of contract | Date shown on the contract |
| Invoice number  | The number denoting the invoice.  The number as stated on the invoice.   |
| Invoice date  | The date as stated on the invoice. Use the format DD/MM/YYYY (e.g. 23/05/2019).   |
| Invoice unit  | The unit used to measure or express the quantity of the product in the invoice.   Indicate the unit as stated on the invoice. Where appropriate, use an abbreviation (e.g. ‘kg’ for kilogramme or ‘l’ for litre).     |
| Quantity in invoice units  | The quantity of the transaction expressed in the units described on the invoice.   |
| Gross invoice value (£) | The invoice value inclusive of any taxes.  Numerical input – keep all figures to two decimal places. Use a full-stop as a decimal separator (e.g. 1,300.00). Use this format for all appropriate subsequent fields.  |
| On-invoice discounts | The amount for each discount as shown on the invoice. Create a new column if there is more than one discount applied to the invoice. Label each discount with a distinct and appropriate name or as ‘Discount 1’, ‘Discount 2’ and ‘0.00’ if not applicable |
| Off-invoice discounts | The amount for each discount as negotiated but not on an invoice. Create a new column if there is more than one discount applied to the invoice. Label each discount with a distinct and appropriate name or as ‘Discount 1’, ‘Discount 2’ and ‘0.00’ if not applicable |
| On-invoice rebates | The amount for each rebate on the credit note or invoice. Create a new column if there is more than one rebate applied to the invoice. Label each rebate with a distinct and appropriate name or as ‘Rebate 1’, ‘Rebate 2’.  |
| Off-invoice rebates | The amount for each rebate not on the credit note or invoice. Create a new column if there is more than one rebate applied to the invoice. Label each rebate with a distinct and appropriate name or as ‘Rebate 1’, ‘Rebate 2’.  |
| Taxes | Amount for each tax included in the gross invoice value. Create a new column if there is more than one tax applied to the invoice (e.g. VAT). Label each tax with a distinct and appropriate name or as ‘Tax 1’, ‘Tax 2’ and so on and provide a legend.  |
| Net invoice value (£) | Please provide the net value as shown on the invoice.  |
| Delivery terms | Terms of delivery e.g. delivery to store; customer to collect. |
| AS&G  | Administrative, selling and general costsare operating expenses not included in the cost of the goods sold, incurred to promote, sell and deliver a product, and manage the overall company. This is normally reported on the company’s income statement and will need to be apportioned to each PCN.  |
| Handling charges | Any costs incurred in fulfilling the order that are not packaging or transportation costs.  |
| Re-packaging  | Cost incurred in of repacking the good for the UK market incurred after importation.   |
| Transportation costs | Costs incurred in transporting the good to the customer, net of packaging and handling charges. |
| Commission | Any commission paid in relation to the sale and delivery of the good |
| Other  | Any other cost associated with the sale of the good concerned e.g. insurance.  Create a new column if there is more than one “other” cost. |

# SECTION D: Cause of Injury

The purpose of this section is to collect information as to whether there would be injury to the UK industry if the existing measures were removed. Note that the information submitted at this point can only be considered if supported by **factual evidence**.

1. If the existing anti-dumping and countervailing measures on the goods subject to review were no longer applied, would there be injury to the UK producers of these goods? Please provide evidence to support your view. Also provide details of any other reasons that could contribute to such injury to the UK industry, for example: contraction in demand or changes in the pattern of consumption of the like goods in the United Kingdom or developments in technology.

|  |
| --- |
| No, Valero Energy Ltd does not consider that the UK producers of the goods subject to review would suffer injury if the anti-dumping and countervailing measures would be terminated. The scope of the measures currently cover both traditional biodiesel and HVO. Specifically relating to HVO, the UK does not have any domestic production and is solely dependent on imports. With measures in place, such imports originated mainly from the EU, but with the UK departure from the EU, the UK would need to rely on other sources of supply of HVO, such as the U.S. Removal of the anti-dumping and countervailing measures would not lead to injury to the UK domestic production, but would rather open the UK market to become a more competitive market. [CONFIDENTIAL: This information relates to information that is being prepared and that will be submitted by VEL to the UK authorities in the context of this investigation and sharing this in advance of the submission may negatively affect VEL’s interests].  |
|  | Appendix reference: N/A |

# SECTION E:Economic Interest Test

The economic interest test helps TRID assess the economic impact of a measure compared to what would happen if it were to no longer apply. There are six factors which TRID must consider as part of the economic interest test:

1. The injury caused by the dumped goods to UK industry and the benefits to that industry in removing the injury.
2. The economic significance of affected industries and consumers in the UK.
3. The likely impact on affected industries and consumers in the UK.
4. The likely impact on particular geographic areas, or particular groups, in the UK.
5. The likely consequences for the competitive environment and for the structure of markets for goods in the UK.
6. Other matters that TRID consider relevant.

The questions in this section will contribute to this assessment. For questions in this section please provide information broken down by each of your company’s UK sites/facilities, where relevant and possible.

1. Please provide the names, legal addresses and telephone numbers of all known domestic companies that produce the like goods or that are involved in the importation, distribution, or sale of the goods subject to review.

|  |
| --- |
| 1. OllecoAddress: Olleco Support Office, Northampton Road, Blisworth, Northamptonshire. NN7 3DREmail: enquiries@olleco.co.uk Tel : 01604 857 0012. Argent Energy (UK) LimitedAddress: Argent Energy Corporate Office, Suite 1, Sycamore House, Lloyds Drive, Cheshire Oaks Business Park. CH65 9HQEmail: info@argentenergy.co.uk Tel : 01698 863 0003. Greenergy International LimitedAddress: 198 High Holborn, London. WC1V 7BDEmail: mail@greenergy.co.uk Tel : 020 7404 7700 |
|  | Appendix reference:N/A |

1. Please provide the physical addresses (including town/city and county) of all your company’s UK sites/facilities involved in the importation of the goods subject to review.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s import strategy that is not publicly available] 1. Valero Pembrokeshire Oil Terminal (VPOT), Main Road, Waterston, Milford Haven, Pembrokeshire. SA73 1DP2. Valero Pembroke Refinery, Pembroke, Pembrokeshire. SA71 5SJ3. Inter Terminals, London Road, Grays, Essex. RM17 5YZ  |
|  | Appendix reference: |

1. Where possible, please provide an overview of your supply chain for the goods subject to review, from raw materials through to final customers. Please include the name and location of UK companies involved at each stage where available.

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s supply chain that is not publicly available] |
|  | Appendix reference: |

1. Please complete **Annex 1, E1 – Economic Interest Test** providing employment figures in FTE (full-time equivalents) for 1 July 2019 to 30 June 2020, for all your company’s activities in the UK relating to the goods subject to review. Where possible, provide subtotals for each of your company’s UK sites or facilities. Would these employment figures be affected the existing countervailing measure were removed? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for future years and explain the method used to calculate them.

|  |
| --- |
| Valero Energy Ltd’s business is focused on HVO, not traditional biodiesel. Since the current measures cover both HVO and traditional biodiesel, Valero Energy Ltd has been unable to import HVO from the U.S. or Canada. Should the measures with regard to the U.S. and Canada be removed, Valero Energy Ltd would be able to import from the U.S. and depending on the volumes, it would increase the number of people employed in this regard. [CONFIDENTIAL: sensitive information relating to the company’s employees that is not publicly available] |
|  | Appendix reference: |

1. Please complete **Annex 1, E1 – Economic Interest Test** providing the median annual gross wages for 1 July 2019 to 30 June 2020, for all your company’s activities in the UK relating to the goods subject to review. Where possible, provide sub-totals for each of your company’s sites or facilities. If you are unable to provide median wages, please provide mean wages. Would these wages be affected if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates for future years (e.g. projections or forecasts) and explain the method used to calculate them.

|  |
| --- |
| Please refer to our reply to the previous question.  |
|  | Appendix reference: |

1. If known, what percentage of domestic demand for the goods subject to review (by volume) does your company supply? Would your market share be affected if the existing anti-dumping and countervailing measure were to no longer apply? Please substantiate your claims with evidence. Where possible, please provide estimates (e.g. projections or forecasts) for future years and explain the method used to calculate them.

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Based on the statistics published by the UK Department for Transportation, the volumes of biodiesel (FAME) and HVO placed on the UK market are the following:

|  |  |  |  |
| --- | --- | --- | --- |
| in million litres eq² |   |   |   |
|   | 2016/17 | 2017/18 | 2018 | 2019 |
| FAME | 721 | 802 | 887 | 1669 |
| HVO | 1 | 1 | 2 | 8 |

[CONFIDENTIAL: sensitive information relating to the company’s sales and purchasing that is not publicly available]The traditional biodiesel market would not be affected by the removal of duties: there is a blend wall of 7% for traditional biodiesels, which means that no more than 7% of biodiesel can be used in a blend with fossil diesel. Even with current measures in place, the blending is at maximum capacity in the UK. There would however be a significant impact on the HVO market. HVO is not subject to the same blending limitations as it is considered an advanced biofuel and due to its different physical, technical and chemical characteristics from traditional biodiesel, HVO “acts” as diesel. There is no domestic HVO production so the UK is dependent on imports. If the current measures would be lifted, imports of HVO would increase significantly, which would support the UK’s ambitious goals on the reduction of greenhouse gas emissions and allow for a more competitive market.   |
|  | Appendix reference: : Appendix 12 Extract of statistics of the UK Department of Transportation |

1. Please comment on how significant imports of the goods subject to review are in relation to your company’s overall volume of imports. Within your response, state the share of total import value represented by the goods subject to review during the period 1 July 2019 to 30 June 2020. Do countries other than the USA and Canada produce goods equivalent to the goods subject to review which you could buy at a comparable price?

|  |
| --- |
| [CONFIDENTIAL: sensitive information relating to the company’s import strategy that is not publicly available] |
|  | Appendix reference: |

1. Who consumes the goods subject to review? Do you regard the goods subject to review to be an intermediate and/or final goods? Who buys the goods subject to review: other companies or individual consumers?

|  |
| --- |
| The consumer of biodiesel and HVO is the diesel engine operator (motorists).The goods subject to review, biodiesel and HVO, must be blended by a blender into fossil diesel before being sold to the final consumer.The companies buying the goods subject to review would be mainly blenders. [CONFIDENTIAL: sensitive information relating to the company’s customers that is not publicly available]. |
|  | Appendix reference:N/A |

1. Would any other industries, markets or products be affected if the existing anti-dumping or countervailing measures on the goods subject to review were to no longer apply?

|  |
| --- |
| Not to Valero Energy Ltd’s knowledge.  |
|  | Appendix reference:N/A |

1. Please describe how you would expect the following to be affected if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply:
* market price of the like goods in the UK;
* total UK output of the like goods;
* total imports of like goods to the UK;
* total imports of the goods subject to review to the UK; and
* total exports from the UK.

Where possible, please provide estimates for future years (e.g. projections or forecasts) to support your claims.

|  |
| --- |
| If the current anti-dumping and countervailing measures would be terminated, there would be more competition on the UK market, ultimately leading to a decrease in prices and a more diverse offer for consumers. Specifically with regard to HVO, the impact of terminating the anti-dumping and countervailing duties would be very positive for the UK market. There is currently no UK production of HVO so the UK is completely dependent on imports. Due to the prohibitive level of the current duties, UK only sources HVO from the EU. However, demand for HVO in the EU is increasing. Both in the EU and the UK, the blend wall of 7% has been reached meaning that it not possible to blend more than 7% of traditional biodiesel into fossil diesel. This blend wall therefore also caps demand for traditional biodiesel. Contrary to biodiesel, HVO is not subject to such blend wall limitation. In light of the UK’s climate goals, in particular to become GHG neutral by 2050, imports of HVO would be able to contribute greatly to the UK’s GHG reduction targets, including the ‘Net Zero’ emissions by 2050 legislation. [CONFIDENTIAL] |
|  | Appendix reference: |

1. Do you know of any related industries that would be affected if the existing anti-dumping and countervailing measures on the goods subject to review were to no longer apply? Please consider in particular:
* upstream industries – those who produce inputs needed for the like goods or goods subject to review
* downstream industries – those who purchase the like goods or goods subject to review

|  |
| --- |
| Customers who do not use biodiesel due to requirements for cold temperature properties and longevity in storage would benefit from increased access to HVO. For example, rail transportation and agriculture use. |
|  | Appendix reference:N/A |

1. To what extent would you expect any increase in prices for the goods subject to review to be passed onto final consumers?

|  |
| --- |
| As the UK is net short HVO (as noted in Section D), if HVO were to be excluded from the definition of biodiesel and removed from existing anti-dumping and countervailing measures, it is more likely that the enhanced competitive environment for HVO would see price reductions for final consumers in the UK. |
|  | Appendix reference: |

1. Would plans for UK investment or expansion be affected if the existing anti-dumping and countervailing measures were removed? If so, please provide detail by location with supporting evidence.

|  |
| --- |
| As noted in Section D, to Valero Energy Ltd’s knowledge, there are no existing or planned levels of HVO production in the UK that would sufficiently meet overall demand. As such, removal of existing anti-dumping and countervailing measures from ‘renewable diesel’ would not cause injury to UK producers of these goods, and could therefore not be considered likely to affect investment or expansion plans in the UK.  |
|  | Appendix reference: |

1. The *Equality Act 2010* protects the characteristics listed below. Do you have any evidence to suggest that any of these groups could be disproportionately affected by the removal of the existing anti-dumping and countervailing measures? Please provide evidence to support your answer.
* age,
* disability,
* gender reassignment,
* marriage or civil partnership,
* pregnancy and maternity,
* race,
* religion or belief,
* sex, and
* sexual orientation

|  |
| --- |
| No.  |
|  | Appendix reference: |

1. In terms of the competitive environment and structure of markets for goods in the UK, please answer the following questions in relation to if the existing anti-dumping and countervailing measures were removed:
* the range of suppliers of biodiesel,
* the ability of suppliers of biodiesel to compete,
* the incentives for suppliers of the biodiesel to compete vigorously,
* the choices and information available to consumers?

Please provide evidence to support your answer.

|  |
| --- |
| As already indicated above in the reply to question E.12, if the anti-dumping and countervailing measures were removed, the UK market would become significantly more competitive, ultimately benefitting the consumer. Specifically with regard to HVO production, there are no domestic producers in the UK producing HVO or even planning on investing and developing HVO facilities in the UK in the near future. Moreover, the prohibitive duties in place have made the UK completely dependent on EU imports of HVO. The need for HVO in the future will increase significantly, especially in light of both EU and UK’s ambitious climate goals, and it would benefit the UK to have access to a diversified range of suppliers of HVO. Opening the market to HVO imports would encourage UK companies to invest in HVO production facilities, thereby creating opportunities in the UK as well as further enabling the UK to strive towards becoming GHG neutral by 2050.  |
|  | Appendix reference: |

1. Please describe the nature and degree of any regional impacts that you would expect if the existing anti-dumping and countervailing measure on the goods subject to review were to no longer apply.

|  |
| --- |
| Unknown. |
|  | Appendix reference: |

1. If there are any additional economic factors that you consider to be relevant for the economic interest test in this review, please provide details here and any supporting evidence.

|  |
| --- |
| It is important for the assessment of the need for the measures as a whole that the UK authorities determine that biodiesel and HVO are different products. It is not in the interest of the UK to maintain the measures relating to HVO.  |
|  | Appendix reference: |

# SECTION F:Next steps and declaration

## Next steps

Once you have completed all parts of the questionnaire the declaration on the following page should be signed by an authorised official.

The questionnaire, spreadsheet annex and any appendices should be submitted through the Trade Remedies Service ([www.trade-remedies.service.gov.uk](http://www.trade-remedies.service.gov.uk/)) by 08/11/2020.The checklist in Section G of this questionnaire may help ensure your submission is complete.

A confidential and non-confidential version of the questionnaire must be submitted. You can find guidance on how to complete confidential and non-confidential versions at [www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#handling-confidential-information](http://www.gov.uk/government/publications/the-uk-trade-remedies-investigations-process/an-introduction-to-our-investigations-process#handling-confidential-information).

## Declaration

By signing this declaration, you agree that all information supplied in this questionnaire (whether translated or not) is complete and correct to the best of your knowledge and belief and understand that the information submitted may be subject to verification by the UK Trade Remedies Investigations Directorate.

Company registration number: 8566216

Company name: Valero Energy Ltd.

|  |  |  |
| --- | --- | --- |
|     |   |   |
| Date |  | Signature of authorised official |
|  |  |  |
| Name and title of authorised official |  |  |

# SECTION G: Checklist and appendices

This section is an aid to ensure that you have completed all sections of this questionnaire.

|  |  |
| --- | --- |
| **Section** | Please tick if you have responded to all questions |
| Section A – Company structure and operations | ✓ |
| Section B – Imports and forward orders | ✓ |
| Section C – Sales and selling expenses | ✓ |
| Section D – Cause of Injury | ✓ |
| Section E – Economic Interest Test | ✓ |
| Section F – Next steps and declaration | ✓ |

+Add additional rows as required

Please list any appendices that you have referenced in your responses and are attaching with this questionnaire.

|  |  |
| --- | --- |
| **Appendix reference** | **Document title** |
| 1 | Letter of Authority |
| 2 | [CONFIDENTIAL] |
| 3 | VEL Certificate of Incorporation |
| 4 | Annual Audited Accounts:* Valero Energy Ltd Annual Report and Financial Statements for the Year Ended 31 December 2016
* Valero Energy Ltd Annual Report and Financial Statements for the Year Ended 31 December 2017
* Valero Energy Ltd Annual Report and Financial Statements for the Year Ended 31 December 2018
* Valero Energy Ltd Annual Report and Financial Statements for the Year Ended 31 December 2019
 |
| 5 | [CONFIDENTIAL] |
| 6 | [CONFIDENTIAL] |
| 7 | [CONFIDENTIAL] |
| 8 | [CONFIDENTIAL] |
| 9 | [CONFIDENTIAL] |
| 10 | [CONFIDENTIAL] |
| 11 | [CONFIDENTIAL] |
| 12 | Extract of statistics of the UK Department of Transportation  |

+Add additional rows as required